



Early Journal Content on JSTOR, Free to Anyone in the World

This article is one of nearly 500,000 scholarly works digitized and made freely available to everyone in the world by JSTOR.

Known as the Early Journal Content, this set of works include research articles, news, letters, and other writings published in more than 200 of the oldest leading academic journals. The works date from the mid-seventeenth to the early twentieth centuries.

We encourage people to read and share the Early Journal Content openly and to tell others that this resource exists. People may post this content online or redistribute in any way for non-commercial purposes.

Read more about Early Journal Content at <http://about.jstor.org/participate-jstor/individuals/early-journal-content>.

JSTOR is a digital library of academic journals, books, and primary source objects. JSTOR helps people discover, use, and build upon a wide range of content through a powerful research and teaching platform, and preserves this content for future generations. JSTOR is part of ITHAKA, a not-for-profit organization that also includes Ithaka S+R and Portico. For more information about JSTOR, please contact support@jstor.org.

TAXATION—FEDERAL GOVERNMENT—TAXATION FOR REGULATION BY.—The defendant, a physician, was indicted under the Harrison Anti-Narcotic Act for dispensing opium to a "dope-fiend", the sale not being made in pursuance of an order so to sell addressed by the addict to the physician upon a prescribed form issued in blank for such purpose by the internal revenue commissioner. The Act placed a dollar fee each year upon every person who dispensed narcotics, and the form in question was part of a detailed recording system for each transaction involved in the dispensing. The District Court dismissed the indictment upon the ground that the form was not necessary to the end of producing or collecting revenue, but necessary only to the "moral," *i. e.*, the regulatory end, and so in conflict with powers reserved to the states under the Tenth Amendment. On appeal, the Supreme Court reversed the decision of the District Court on the ground that the Act was within the provisions of Article 1, Sec. 8 of the federal Constitution. *United States v. Doremus* (1919) 39 Sup. Ct. 214.

For a discussion of this case, see 18 COLUMBIA LAW REV. 459.

WILLS—JOINT AND MUTUAL WILL—RIGHT OF SECOND WIFE TO TAKE UNDER STATUTE OF DESCENT AND DISTRIBUTION.—A husband and his wife made a joint and reciprocal will disposing of their property for the benefit of the survivor for life and providing that on the death of the survivor the property should go to their children in fee. The will was probated on the death of the wife and the husband received the rents and benefits of all the property. He subsequently married the defendant. On his death the will was again probated and the defendant wife claimed in fee simple, under Gen. Stat. (1915) § 3831, one-half in value of all the real property in which the husband at any time during the marriage had a legal or equitable interest. In an action to quiet title brought by the children of the first marriage, *held*, the plaintiffs were owners in fee simple of the property. *Lewis v. Lewis* (Kan. 1919) 178 Pac. 421.

A joint and mutual will made in consideration of reciprocal gifts and devises pursuant to an agreement is now generally recognized as not against public policy. *Carle v. Miles* (1913) 89 Kan. 540, 132 Pac. 146. Such a will is contractual as well as testamentary, *Nelson v. Schoonover* (1913) 89 Kan. 388, 131 Pac. 147, and constitutes *per se* sufficient proof that it was made pursuant to a contract, *Herrmann v. Ludwig* (Sup. Ct. App. Div. 1919) 174 N. Y. Supp. 469; *Campbell v. Dankelberger* (1915) 172 Iowa 385, 153 N. W. 56, especially where, as in the instant case, the parties are husband and wife and have a common interest in the welfare of the devisees. *Frazier v. Patterson* (1909) 243 Ill. 80, 90 N. E. 216. By the weight of authority such a reciprocal joint will remains revocable as a will, 14 Columbia Law Rev. 95; *Ex parte Day* (N. Y. 1851) 1 Bradf. 476, yet as a contract it is enforceable in equity. *Nelson v. Schoonover*, *supra*; *Herrmann v. Ludwig*, *supra*. Thus if on the death of a joint testator the will is probated as the will of the deceased, and the survivor accepts the benefits accruing under it, he cannot in equity defeat any of its provisions by a subsequent will; *Meador v. Manlove* (1916) 97 Kan. 706,